



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0861-15979424

**48 Stillwater County**

**0861 Absarokee Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Sara Kerr **Phone #:** (406) 328-4583

(Signature)

(Date)

**Chair, Board of Trustees:** Diana Scollard

(Signature)

(Date)

**County Superintendant** Judy Martin

(Signature)

(Date)

## Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
166	Medicaid	STATE	State	State
206	Breakfast	FEDERAL	74246	10.553
226	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A040550	84.358A
316	Title I, Part A, Improving Basic Programs	FEDERAL	04808613116	84.010A

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	141,459.80	44,713.42	311,997.79	5,601.83
02	Taxes Receivable - Real and Personal (120-149)	9,238.95	520.57	1,053.38	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				140.13
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	150,698.75	45,233.99	313,051.17	5,741.96
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	9,238.95	520.57	1,053.38	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	141,459.80	44,713.42	311,997.79	5,741.96
52	<b>TOTAL FUND BALANCE/EQUITY</b>	141,459.80	44,713.42	311,997.79	5,741.96
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	150,698.75	45,233.99	313,051.17	5,741.96

# Trustees' Financial Summary

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**0861 Absarokee Elem**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	12,532.60	48,210.92	10,570.07	40,091.26
02	Taxes Receivable - Real and Personal (120-149)	71.06			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,029.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	12,603.66	48,210.92	13,599.07	40,091.26
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	71.06			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	12,532.60	48,210.92	13,599.07	40,091.26
52	<b>TOTAL FUND BALANCE/EQUITY</b>	12,532.60	48,210.92	13,599.07	40,091.26
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	12,603.66	48,210.92	13,599.07	40,091.26

# Trustees' Financial Summary

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				2,750.57
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				2,750.57
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				2,750.57
52	<b>TOTAL FUND BALANCE/EQUITY</b>				2,750.57
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				2,750.57

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## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	24,134.12	2,045.71		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	24,134.12	2,045.71		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	24,134.12	2,045.71		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	24,134.12	2,045.71		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	24,134.12	2,045.71		

# Trustees' Financial Summary

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	5,928.93	956.96		
02	Taxes Receivable - Real and Personal (120-149)	213.16			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	6,142.09	956.96		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	213.16			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	5,928.93	956.96		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	5,928.93	956.96		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	6,142.09	956.96		

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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,378.48			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,378.48			
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,378.48			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,378.48			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,378.48			



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

# Trustees' Financial Summary

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,050.71	191,865.35		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	21,050.71	191,865.35		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	21,050.71	191,865.35		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	21,050.71	191,865.35		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	21,050.71	191,865.35		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	552,051.61	535,977.54
1114	District Levy - Pers Prop/Mobile Homes	13.29	186.67
1190	Penalties and Interest on Taxes	1,081.38	1,192.25
1510	Interest Earnings	939.66	966.38
1900	Other Revenue from Local Sources	544.83	0.00
3110	Direct State Aid	511,802.48	518,603.28
3111	Quality Educator	44,732.61	48,842.97
3112	At Risk Student	2,546.86	2,291.30
3113	Indian Education For All	3,712.80	3,654.00
3114	American Indian Achievement Gap	1,600.00	820.00
3115	State Spec Ed Allowable Cost Pymt to Districts	40,104.74	45,662.47
3116	Data For Achievement	2,730.00	3,500.00
3118	Natural Resource Development	3,647.19	5,822.15
3120	State Guaranteed Tax Base Aid	34,056.32	38,859.60
3444	State School Block Grant	128,256.09	128,256.09
3446	SB96 Block Grant Reimbursement	3,661.61	0.00
3460	Montana Oil and Gas Tax	10,738.39	3,268.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,342,219.86</b>	<b>1,337,903.39</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	569,398.09	547,115.82
			2XX Personal Services - Employee Benefits	147,697.67	126,888.13
			5XX Other Purchased Services	3,136.64	1,421.05
			6XX Supplies and Materials	13,595.91	10,171.49
		21XX	Support Services - Students		
			6XX Supplies and Materials	1,956.97	0.00
		221X	Improvement of Instruction Services		
			1XX Personal Services - Salaries	5,596.24	27,157.38
			2XX Personal Services - Employee Benefits	88.69	0.00
		222X	Educational Media Services		
			6XX Supplies and Materials	0.00	917.32
		23XX	Support Services - General Administration		
			1XX Personal Services - Salaries	34,124.76	35,829.24
			2XX Personal Services - Employee Benefits	9,858.51	11,970.43
			3XX Purchased Professional and Technical Services	1,605.87	5,954.50

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0861-15979424

**48 Stillwater County**

**0861 Absarokee Elem**

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	369.26	637.50
			6XX Supplies and Materials	9,698.75	10,562.46
			810 Dues and Fees	3,176.00	4,615.50
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	102,630.43	91,318.10
			2XX Personal Services - Employee Benefits	21,696.14	22,811.52
			5XX Other Purchased Services	3,032.40	5,780.06
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	42,459.77	46,608.16
			2XX Personal Services - Employee Benefits	362.23	1,686.53
			5XX Other Purchased Services	21,401.00	22,524.50
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	59,197.53	64,411.62
			2XX Personal Services - Employee Benefits	13,087.53	16,943.08
			3XX Purchased Professional and Technical Services	2,488.67	4,446.98
			4XX Purchased Property Services	60,570.17	109,612.29
			6XX Supplies and Materials	14,716.29	12,238.60
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	109,854.87	98,320.58
			2XX Personal Services - Employee Benefits	5,418.94	5,175.50
			6XX Supplies and Materials	0.00	653.92
			8XX Other Expenditures	0.00	1,500.00
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	3,048.05	2,910.60
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	1,573.82	1,843.06
	<b>720 School Sponsored Athletics</b>				
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	2,019.42	1,590.61
		<b>35XX Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	20,872.68	19,983.82
			5XX Other Purchased Services	756.47	567.00
			6XX Supplies and Materials	3,443.00	3,347.70
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			1XX Personal Services - Salaries	31,246.21	21,986.93
			2XX Personal Services - Employee Benefits	4,725.98	5,681.27
	<b>999 Undistributed</b>				
		<b>61XX Operating Transfers to Other Funds</b>			
			910 Operating Transfers to Other Funds	2,000.00	0.00





# Trustees' Financial Summary

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**48 Stillwater County**

**0861 Absarokee Elem**

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	1,326,904.96	1,345,183.25
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## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance	148,739.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,337,903.39	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,345,183.25	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	141,459.80	(5)



# Trustees' Financial Summary

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0861 Absarokee Elem

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,246.66	37,696.46
	1114 District Levy - Pers Prop/Mobile Homes	0.94	76.76
	1190 Penalties and Interest on Taxes	50.19	64.07
	1510 Interest Earnings	218.04	242.38
	1900 Other Revenue from Local Sources	3.36	0.00
	2220 County On-Schedule Trans Reimb	30,536.88	21,049.26
	3210 State On-Schedule Trans Reimb	29,962.12	21,050.17
	3444 State School Block Grant	1,953.80	1,953.80
	3446 SB96 Block Grant Reimbursement	258.07	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>64,230.06</b>	<b>82,132.90</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	50,242.47	42,200.27
			2XX Personal Services - Employee Benefits	5,413.83	4,289.57
			3XX Purchased Professional and Technical Services	469.75	718.19
			4XX Purchased Property Services	9,138.35	6,275.46
			5XX Other Purchased Services	4,405.71	5,210.07
			6XX Supplies and Materials	15,745.51	6,526.65
			8XX Other Expenditures	112.50	112.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>85,528.12</b>	<b>65,332.71</b>

#### Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	27,913.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	82,132.90	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	65,332.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	44,713.42	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	65,068.01	61,015.61
	1114 District Levy - Pers Prop/Mobile Homes	1.60	29.72
	1190 Penalties and Interest on Taxes	127.05	137.20
	1510 Interest Earnings	1,979.29	2,425.12
	1900 Other Revenue from Local Sources	28.72	0.00
	3460 Montana Oil and Gas Tax	0.00	28.38
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>67,204.67</b>	<b>63,636.03</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	0.00	38,379.85
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>0.00</b>	<b>38,379.85</b>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	286,741.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	63,636.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	38,379.85	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	311,997.79	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	119.31	144.38
	1621 Lunch Sales	45,199.26	46,820.26
	3220 State Food Services Match	340.67	140.13
	4550 Federal Child Nutrition	33,739.12	32,922.66
	4610 School Nutrition Equipment Assistance Grant	0.00	5,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		79,398.36	85,027.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object	2015 Value	2016 Value	
	461	School Nutrition Equipment Grant				
		31XX	Food Services			
			6XX Supplies and Materials	0.00	5,000.00	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	0.00	10,000.00	
			4XX Purchased Property Services	1,760.88	0.00	
			5XX Other Purchased Services	0.00	1,054.77	
			6XX Supplies and Materials	83,740.54	72,239.63	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				85,501.42	88,294.40	

Schedule Of Changes Worksheet					Fund Code 12
Beginning Fund Balance					9,008.93 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					85,027.43 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					88,294.40 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,741.96 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	19,982.59	518.39
	1114 District Levy - Pers Prop/Mobile Homes	0.44	5.82
	1190 Penalties and Interest on Taxes	34.35	19.90
	1510 Interest Earnings	167.85	96.59
	1900 Other Revenue from Local Sources	20.39	0.00
	6100 Material Prior Period Revenue Adjustments	0.00	1,309.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>20,205.62</u>	<u>1,949.70</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services	<u>20,570.00</u>	<u>0.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>20,570.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance					10,582.90	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,949.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					12,532.60	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	46.22	121.88
	2240 County Retirement Distribution	180,000.00	196,317.24
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>180,046.22</u>	<u>196,439.12</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14		
PRC	Program	Function	Object	2015 Value	2016 Value		
	1XX	Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits	91,474.67	100,253.93	
		221X	Improvement of Instruction Services				
			2XX	Personal Services - Employee Benefits	847.65	3,471.37	
		23XX	Support Services - General Administration				
			2XX	Personal Services - Employee Benefits	5,506.27	5,881.97	
		24XX	Support Services - School Administration				
			2XX	Personal Services - Employee Benefits	15,956.82	14,246.69	
		25XX	Support Services - Business				
			2XX	Personal Services - Employee Benefits	6,684.19	7,363.92	
		26XX	Operation and Maintenance of Plant Services				
			2XX	Personal Services - Employee Benefits	8,108.00	8,509.31	
		27XX	Student Transportation Services				
			2XX	Personal Services - Employee Benefits	7,456.06	6,362.37	
	280	Special Education - Local and State					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits	17,630.28	16,999.86	
	610	Adult Continuing Education Programs					
		1XXX	Instruction				
			2XX	Personal Services - Employee Benefits	327.54	372.09	
	710	School Sponsored Extracurricular Activities					
		34XX	Extracurricular - Activities				
			2XX	Personal Services - Employee Benefits	140.26	241.78	
	720	School Sponsored Athletics					
		27XX	Student Transportation Services				
			2XX	Personal Services - Employee Benefits	196.64	190.23	
		35XX	Extracurricular - Athletics				
			2XX	Personal Services - Employee Benefits	2,616.97	2,237.81	
	910	Food Services					
		31XX	Food Services				
			2XX	Personal Services - Employee Benefits	4,473.37	4,871.59	



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**Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:**

161,418.72

171,002.92

## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					22,774.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					196,439.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					171,002.92	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					48,210.92	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
166	Medicaid	
	3357 Montana Administrative Claiming Reimbursement	4,298.96
206	Breakfast	
	4650 Federal Miscellaneous Grants from OPI	5,000.00
226	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	11,524.31
316	Title I, Part A, Improving Basic Programs	
	4220 Title I, Part A, Improvement Grants	24,996.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		45,819.27

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
166	Medicaid				
	280	Special Education - Local and State			
		1XXX	Instruction		
			6XX Supplies and Materials		4,778.55
			166 Subtotal		4,778.55
206	Breakfast				
	465	Federal Miscellaneous Grants from OPI			
		26XX	Operation and Maintenance of Plant Services		
			6XX Supplies and Materials		5,000.00
			206 Subtotal		5,000.00
226	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		11,524.81
			226 Subtotal		11,524.81
316	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		21,533.67
			2XX Personal Services - Employee Benefits		3,461.13
			316 Subtotal		24,994.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					46,298.16





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## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					14,077.96 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					45,819.27 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					46,298.16 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,599.07 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
166 Medicaid	4,298.96	4,778.55	-479.59
206 Breakfast	5,000.00	5,000.00	0.00
226 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	11,524.31	11,524.81	-0.50
316 Title I, Part A, Improving Basic Programs	24,996.00	24,994.80	1.20
<b>Total</b>	<b>45,819.27</b>	<b>46,298.16</b>	<b>-478.89</b>



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 17
PRC	Revenue		2015 Value	2016 Value
	1110 District Tax Levy		23.70	8.66
	1130 Tax Title and Property Sales		0.00	1.37
	1190 Penalties and Interest on Taxes		1.85	0.00
	1510 Interest Earnings		375.47	349.43
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>401.02</b>	<b>359.46</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	4,187.00	4,740.00
			6XX	Supplies and Materials	0.00	667.50
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,187.00	5,407.50	

Schedule Of Changes Worksheet				Fund Code 17
Beginning Fund Balance				45,139.30 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				359.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				5,407.50 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				40,091.26 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	8.81	21.91
	5300 Operating Transfers from Other Funds	2,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>2,008.81</b>	<b>21.91</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX Regular Education Programs - Elementary/Secondary					
	26XX Operation and Maintenance of Plant Services					
		1XX	Personal Services - Salaries	1,249.87	0.00	
	27XX Student Transportation Services					
		1XX	Personal Services - Salaries	264.44	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,514.31	0.00	

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						2,728.66 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						21.91 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						2,750.57 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 24 - Metal Mines Tax Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 24
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	879.11	330.83
	2114 County Metal Mines License Taxes	70,397.80	55,026.81
	5200 Sale or Compensation for Loss of Assets	5,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>76,276.91</b>	<b>55,357.64</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 24	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	52,019.29	35,000.00
			6XX	Supplies and Materials	3,100.00	2,512.00
		23XX	Support Services - General Administration			
			3XX	Purchased Professional and Technical Services	8,700.00	0.00
			6XX	Supplies and Materials	981.16	0.00
			8XX	Other Expenditures	3,540.00	1,500.00
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	2,349.28	0.00
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	8,368.41	2,578.00
			4XX	Purchased Property Services	94,602.24	9,237.63
			6XX	Supplies and Materials	5,676.61	0.00
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	14,932.52	0.00
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			6XX	Supplies and Materials	4,373.25	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				198,642.76	50,827.63	



# Trustees' Financial Summary

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## Schedule Of Changes Worksheet

**Fund Code 24**

Beginning Fund Balance					19,604.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					55,357.64	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					50,827.63	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					24,134.12	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0861-15979424

**48 Stillwater County**

**0861 Absarokee Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 25 - State Mining Impact Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 25

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	15.97	16.29
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>15.97</u>	<u>16.29</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 25

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet Fund Code 25

Beginning Fund Balance					2,029.42	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					16.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,045.71	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	12,555.21	12,560.03
	1114 District Levy - Pers Prop/Mobile Homes	0.31	5.87
	1190 Penalties and Interest on Taxes	24.96	25.65
	1510 Interest Earnings	101.69	122.64
	3281 State Technology Aid	1,199.81	1,186.65
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>13,881.98</b>	<b>13,900.84</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			4XX Purchased Property Services	0.00	9,919.13
			6XX Supplies and Materials	6,936.57	14,354.63
		23XX	Support Services - General Administration		
			5XX Other Purchased Services	0.00	172.80
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>6,936.57</b>	<b>24,446.56</b>

#### Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	16,474.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,900.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,446.56	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,928.93	(5)



# Trustees' Financial Summary

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**0861 Absarokee Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	62.48	44.85
	3445 State Combined Fund School Block Grant	3,300.33	3,300.33
	3447 SB96 Combined Block Grant Reimbursement	648.05	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>4,010.86</b>	<b>3,345.18</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			6XX Supplies and Materials	0.00	4,056.65	
		26XX	Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	0.00	7,696.07	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	11,752.72	

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					9,364.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,345.18 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					11,752.72 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					956.96 (5)





# Trustees' Financial Summary

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**0861 Absarokee Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	19.81	30.86
	1910 Rentals	4,651.00	5,251.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>4,670.81</b>	<b>5,281.86</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		26XX	Operation and Maintenance of Plant Services			
			3XX	Purchased Professional and Technical Services	1,145.00	125.00
			4XX	Purchased Property Services	6,649.94	6,032.51
			6XX	Supplies and Materials	95.53	273.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,890.47	6,431.49	

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					2,528.11 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					5,281.86 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					6,431.49 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,378.48 (5)

# Trustees' Financial Summary

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**48 Stillwater County**

**0861 Absarokee Elem**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>		<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	76,266.12	68,436.96
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	653,437.80	591,899.20
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	0.00	0.00
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	43,793.26	38,560.65
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	20,570.00	0.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

FY2015-16

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48 Stillwater County

0861 Absarokee Elem

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	26,460.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	26,460.00

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	8,820.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	38,102.40
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	107,060.60
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

**FY2015-16**

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**48 Stillwater County**

**0861 Absarokee Elem**

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	98,320.58	0.00	0.00	0.00	0.00
280	1XXX	2XX	5,175.50	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	653.92	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,910.60	0.00	0.00	0.00	0.00
<b>Totals</b>			107,060.60	0.00	0.00	0.00	0.00

107,060.60

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

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**48 Stillwater County**

**0861 Absarokee Elem**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	500.00	0.00	0.00	0.00	500.00
Buildings	1,335,266.00	0.00	31,334.00	0.00	1,366,600.00
Machinery and Equipment	483,186.00	0.00	61,745.00	48,648.00	496,283.00
Construction in Progress	26,894.00	0.00	0.00	26,894.00	0.00
Totals at Historical Cost	1,845,846.00	0.00	93,079.00	75,542.00	1,863,383.00
<b>Depreciation</b>					
Building Accum	552,893.00	0.00	0.00	0.00	552,893.00
Machinery and Equipment Accum	275,150.00	0.00	0.00	0.00	275,150.00
Total Accumulated Depreciation	828,043.00	0.00	0.00	0.00	828,043.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,017,803.00	0.00	93,079.00	75,542.00	1,035,340.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Instruction (1XXX)	23,277.00	0.00	0.00
General Administration (23XX)	554.00	0.00	0.00
School Administration (24XX)	554.00	0.00	0.00
Financial Administration (25XX)	554.00	0.00	0.00
Operations and Maintenance (26XX)	6,360.00	0.00	0.00
Transportation (27XX)	35,217.00	0.00	0.00
Food Service (31XX)	3,751.00	0.00	0.00
Extracurricular (34XX, 35XX)	3,093.00	0.00	0.00
Total Depreciation for FY2016	73,360.00	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

**FY2015-16**

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	71,064.11	0.00	0.00	941.73	70,122.38	0.00	70,122.38
Total Governmental Activity							
Non-bond Long-Term Liabilities	71,064.11	0.00	0.00	941.73	70,122.38	0.00	70,122.38

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Governmental</b>				
Net Pension - PERS	191,158.00	24,965.63	0.00	216,123.63
Net Pension - TRS	976,847.00	41,232.00	0.00	1,018,079.00